

Manager  
Securities Operations

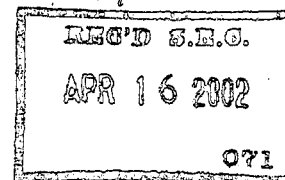
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



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April 16, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

MAY 08 2002

THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Mississippi Power Capital Trust II, 7.20% Trust Originated Preferred Securities (Liquidation amount \$25 per Preferred Security) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 16, 2002. Tentative listing date - April 19, 2002.

Sincerely,